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From:

Sent: Tuesday, February 17, 2009 10:05:20 AM

To:

Cc:

Subject: FW: Separate penalty assessments against spouses?

There should be only one penalty for which the spouses should be jointly and severally liable when there is a failure to disclose a reportable transaction with a joint return. I don't know the mechanics of making the assessment, but I do know that was looking into the matter last September. Perhaps she knows more.